

# **EXHIBIT J**

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August 13, 2009

Mr. Jeffrey May

**Redacted**

Re: Estate of Armand Greenhall

Dear Mr. May:

This letter is in reply to a recent email from Gail Halperin requesting information regarding the cash legacy bequeathed to you of \$100,000. Unfortunately, at this time, the Executors are not in a position to pay the legacies under the Will because we do not know whether we will be required to repay any or all of the funds withdrawn from Mr. Greenhall's accounts at Madoff Investment Securities LLC to the bankruptcy trustee.

The U.S. and New York Estate Tax Returns have been filed and the tax shown to be due on them has been paid. New York State law does not require the Executors to file periodic accountings with the Surrogate's Court, therefore, there are none. The U.S. and New York Estate Tax Returns are confidential documents to which you, as a general legatee, are not entitled. You will be entitled to interest of 6% on the unpaid legacy beginning seven months after the issuance of Letters Testamentary.

I am sorry that I cannot give you better news. Be assured that we are just as anxious as you to have this situation resolved.

Sincerely yours,

Deidre A. Sweeney

cc: Peng Yan